

111TH CONGRESS
1ST SESSION

S. 201

To amend the Internal Revenue Code of 1986 to extend the additional standard deduction for real property taxes for nonitemizers for 2010.

IN THE SENATE OF THE UNITED STATES

JANUARY 12, 2009

Mr. BARRASSO introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to extend the additional standard deduction for real property taxes for nonitemizers for 2010.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. EXTENSION OF ADDITIONAL STANDARD DE-**
4 **DUCTION FOR REAL PROPERTY TAXES FOR**
5 **NONITEMIZERS.**

6 (a) IN GENERAL.—Subparagraph (C) of section
7 63(c)(1) of the Internal Revenue Code of 1986 is amended
8 by striking “or 2009” and inserting “2009, or 2010”.

1 (b) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2008.

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